Reserve
By 15/11/19

G. R. S. IX-5]

Previous references.

St. 8-18 Se. 112.

St. File No. 1619

1919.

(Stamps).

Serial Nos. 1,2,3 to -

Later references.

Stamps 23-20 (1-4)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1, 2, 3 to 5.

Part B for March 20.

SUBJECT.

Stamp duty on negotiable Mortgages.

To The Comptroller Mysore Gazette.
NO:R 112 94 dt 29/3/20.

Notifies the remission of Duty chargeable under article 38 of Schedule I to the Stamp Regulations on an executed instrument evidencing an agreement relating to the hypothecation of moveable property when such hypothecation has been made by way of security for the repayment of money advanced by way of loan or existing debt.

W D 250—G F B—30,000—28-1-19

19/1/20 The Comm^r of Stamps. NO.R. 112 95 dt 29/3/20.
Forwards Copy of the above for information.

The Chairman Mysore Chamber of Comm^e
Forwards Copies of the above for information relating
to the request of the Bombay Chamber of Com^e
dt 5/1/20.

1498.

G. R. S. III—1] 191 9.

GENERAL AND REVENUE SECRETARIAT.

(Stamps)

NOTES.

File No. 16 - 9

FILE HEADING.

Stamps duty on enquelable mortgages

From The Chairman Mysore Chamber of Commerce

No. 69 Dated 25-11-19 Received 27-11-19

Diary No. 4188	Enclos.	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Prays for remission of stamps duty chargeable under article 38 of schedule I of the Mysore Stamps Regulation 1900 similar to that of Govt of India notification on subject. (Copy enclosed).

NOTES AND ORDERS.

1 Submitted. The question was considered in marginally noted two files fully but was finally negatived.

G.R. S-18-al (a) 2
G.R. 69-47 S.L.G.O. S.

2. When the question came up to Govt for a second time the question of the exemption granted in

1892-S-18-(a)2

NOTES—First Sheet.

G. R. S. III-2]

General and Revenue Secretariat.

Stamps File No. 66 of 191

2)

Serial No.

India does not seem to have been taken into Consideration as is seen from the Govt advocate's opinion in that file on which the question was negat. the 2nd time, presumes that no exempt has been granted in Br. India probab unaware of the Govt of India rst on the subject issued so long ago Feb 1918.

3) It is a point for orders whether the question can not be reopened ag for apart from the decline in the prosperity of trade referred to by Mr the exemption enjoyed by Br. In Banks in this respect could b our State banks at a mue decided dis advantage diverting the constituents of State banks to Br. Banks on exemption and thus the State Ba would suffer from loss of Custo The Govt Advocate agrees, as of Stamps as the Chief Custo Revenue authority, and the Sec as to Revenue may be if appr

Submitted for ord

9/12 RM 9/12

NOTE—Contn. sheet.

D.1498.

3

G. R. S. III-2].

General and Revenue Secretariat.

File No. 6 of 1919

Serial No. 5

The point raised in the letter of the chairman Chamber of Commerce is somewhat of a technical nature and I think two things are mixed up in this reference, hypothecation of movable property, and title deeds relating to immovable property. In the English reference prominence is attached to the latter class of documents. Our reference is made to agreements relating to movable property. I am unable to make out how the reference of the Bombay Chamber of Commerce helps the case for the Mysore Chamber of Commerce.

The Govt. advocate may be consulted.

(Revisee?) 17.12.19

(3rd member) 18/12/19

2238 18/12/19

6/ The point now raised by the Chamber of Commerce is different from that which had previously arisen on English law has been decided by Govt.

7/ The Govt. advocate may be unofficially consulted on the point.

19/12

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | 8t File No. 16 of 1919

1678

Serial No. 8/ Forwarded with compliments & the Govt. advocate for favour of opinion.

By order
M Ramaswami
for Secretary

19/4/19

R. O. 630/19
20-12-19

No. 1145/1918-20
26/12/1919

9/ The present request of the Mysore Chamber of Commerce is different from that made on the previous occasions. The reference of April 1918 related to the remission of Stamp duty payable on Equitable mortgage created by deposit of title deeds effected under section 59 sub-sec 2 of the Transfer of Property Regulation No 4 of 1918, leviable under article 6 Schedule I of the Stamp Regulation. The letter now under reference relates to the duty chargeable under article 38 corresponding to article 40 of the British Indian Act in respect of Mortgage deeds relating to movable property (deeds covered by article 6 being specifically excluded from the scope of art 38).

14/ As the Government of India have

NOTE—Contn. sheet.

4/98.

G. R. S. III-2]

General and Revenue Secretariat.

82 File No. 06 of 1919.

Serial No.

have chosen to grant such a concession with a view to further the business interests of the mercantile community in British India, there does not appear to be any objection whatsoever to bringing the stamp here also in line with that in force in British India, by issuing ~~a circular~~ a notification similar to the one issued by the Government in Council under section 9 clause (a) of the Stamp Regulation. Such a matter is absolutely within the discretion of Government.

H. S. Gauba
Government Advocate
24-12-1919.

Mr J. KS

4) Submitted
5) ~~The~~ 2/1/20 Put up a draft notification for 2/20 facility of disposal, as suggested by the Govt. advocate.

MK 3/1/20.

3) Draft notification submitted
The 3/1/20 8/1/18 4) For orders.

MK 8/1/20

Revised)
✓ 3rd member)

MK 9-1-20

NOTE—Contn. sheet.

2.500
10/1/20

Serial No.

15- The proposal concerns only one officer of State Revenue & some small interest & in view the fact that it has been sanctioned for [illegible] State we may also do the same. The file may be considered

Dy Secy 27/1 hm

1876-19

Asst Secy)

16) No remarks. It is perhaps not possible to estimate the probable loss of revenue. It is however stated above that the amt involved will not be much.

hm 27.1 29.1.20

Revsec)

17) Submitted for orders with reference to Govt Member's orders at para 15 supra. Draft GO is already on the file

18 29.1.20

Dy Secy 30/1 30/1

[illegible]

Revsec)

hm 3.2.20

3083 4/2/20

3rd member)

hm 4.2.20 hm

NOTE—Contn. sheet.

4198

G. R. S. III-2]

General and Revenue Secretariat.

82 File No. A of 1919.

Serial No.

3083
4.2.20

18) The draft put up is approved. It may be submitted for the Dewan's approval before issue.

J
4/2/20

DEWAN'S OFFICE.
Recd. on FEB 5 1920
Reg. No. 5345

(Dewan).

4.2.20

19) Which can be issued when Commissioner of Stamps would be obtained before we pass any orders in this case

10.2.20

20) Draft accdg & submit to 3rd member.

11.2.20

11-2

21/22) Draft put up as directed.
As the Comm. of Stamps has to furnish opinion in the light of the Govt. Advocate's opinions recorded in paras 9 and 10 supra it is a point for orders whether any official or an official reference has to be made. A copy of the Govt. Advocate's opinion may also be sent.

12/11

NOTE--Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | 82 | File No. | of 191

Serial No.	
20)	This may be sent unofficially to the Stamps Comr. for his opinion which is called for ~~directed~~ by the Dewan.
	Rev Secy & ~~Und Minister~~ Hm 17.2
	Hm 21.2.20
5435-51 23.2.20.	(2nd December) Hm
25)	No need refer unofficially. Letter as proposed may issue.
	Rec'd 24.2.20 Hm
26)	Note Off-
	Hm 25/2
2	Re Lease of stamps vr R. 9875-D. 24-2-20 forwards for opinion copy of the letter referred to in serial 1 re Remission of stamp duty Chargeable under article 38 of schedule I of the Mysore Stamps Regn
3	Mr Lee Stamps Lease vr 686 d 16-3-20 Letter ref to serial 2 States that a seminal and Application may be issued.

NOTE—Contn. sheet.

4198.
6798

G. R. S.-III-2]

General and Revenue Secretariat. | 82 File No. 16 of 1917.

Serial No.

1 He directed in paragraph under the Stamp Examiner was consulted and he is in agreement with the proposal. May the draft approved issue?

The 20/3
20/3/20
Second Member.

The
20.3.20.

6101-154
22-3-920.

Yes certainly

Rec
24.3.20.

2 Compile Rules in Gazette.

To R. 112948. 29. 3. 4

Notify the remission of duty chargeable under article 38 of schedule of I to the said Regn, on an unattested instrument evidencing an agreement relating to the hypothecation of movable property when such hypothecation has been made by way of security for the repayment of money advanced by way of loan or on existing or future debt.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

S. File No. 16 of 191 5

Serial No.	
1	W R 11295 d. 29. 3. 23
	W R 11295 d. 29. 3. 23
	forwards copy of the above for information.
	To W. R. Rowlegg.
	W R 11126 d. 9. 3. 23
	Copy of the above for information & return of the Bombay Chamber of Commerce for the year 1922.

NOTE—Contn. sheet.

Mysore Chamber of Commerce.

POST BOX
No 39.

No.637. Bangalore, 25th November 1915

From

W.C.Rose, Esquire,

Chairman, the Mysore Chamber of Commerce, Bangalore.

To

The Secretary to the Government of His Highness the Maharaja of Mysore, Revenue Department, Bangalore.

S i r,

I have the honour to invite your attention to the enclosed copy of Government of India Notification No.387-B dated 14th February 1918, and to request you to be so good as to move the Government of His Highness the Maharaja of Mysore to bring the stamp regulation in force in Mysore into line with the Indian Stamp Act by issue of a similar notification to remit the stamp duty chargeable under Article 38 of Schedule 1 of the Mysore Stamp Regulation No.II of 1900. In support of the above request it will be superfluous for me to urge any more grounds than what the Bombay Chamber of Commerce have so clearly set forth in their letter No.2106-105-S dated 30th November 1915, and published on pages 247/258 of the printed Report of the Bombay Chamber of Commerce for the year 1915, which is herewith forwarded for perusal and kind return.

I have the honour to be,

Sir,

Your most obedient servant,

Chairman.

Enc.1.

G. R. S. VI—G/32]

SUBJECT Re Remission of Stamp Duty payable under Art. 38 of Sch. I of the Mysore Stamps Regn.

Diary No. of letter replied to... G 198

Section Stamps
File No. 16-19
Serial No. 2

GENERAL AND REVENUE SECRETARIAT
( )
, the 191 .

No. R 9875-9
Endt 1608
28-2-20

Date of issue 28-2-20

To The Commissioner of Stamps

Signed by Sir H. V. Rangachariar Kt.

Sir,

I am directed to forward herewith copy of letter No 637 dt. 25th inst 1919 from W. P. Rice Esq. Chairman Mysore Chamber of Commerce, requesting that the issue of a notification rescinding the Stamp duty Chargeable under Art. 38 of the Schedule I of the Mysore Stamps Regulation No II of 1900 on the similar to Govt of India

over.

Notification No 387. B-A. 14th

Feby 1918 (Copy enclosed) and to request the favour of your kind
early attention in the matter.

The Report of the Bombay
Chamber of Commerce referred to
therein is sent herewith
for reference and return.

I have &c

For Secy to Govt

Dp 16/1 Rec'd 20/2
Dm 17/2

List of enclosures.

Copied by

Examined by

WDS6—GPB—60,000—15-11-16

Rev
6798
18-3-20 St 16-19-2

Office of the Commissioner of Stamps
in M y s o r e ,

No. 686/one Book (Sale-Separable) in a packet. Dated, Bangalore, 16th March 1920.

From

M. A. NARAYANA IYENGAR, ESQ.,B.A.,B.L.,
Commissioner of Stamps in Mysore,
B a n g a l o r e .

To

B. Ramaswamaiya, Esq.,B.A.,B.L.,
Secretary to the Government of
H. H. the Maharaja of Mysore,
Revenue Department, B a n g a l o r e .

Sir,

With reference to your letter No.R.9875/St.16-19-2, - dated 28th February 1920, calling for my views in the matter of th issue of a Notification under Article 38, Schedule I of the Mysore Stamp Regulation,II of 1909, similar to that of Government of Indi notifiaation No.387,B.,dated 14th February 1918, remitting the - stamp duty chargeable under Article 40, Schedule I of the Indian - Stamp Act, II of 1899, on an unattested instrument evidencing an - agreement relating to the hypothecation of moveable property where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of an - existing or future debt, I have the honor to state that on a perusal of letter No.2106-105-S.,dated 30th November 1915 from the - Secretary to the Bombay Chamber of Commerce to the Secretary to th Government of India, Department of Commerce and Industry, Delhi, - I am of opinion that a similar Notification may issue by our - - Government as well.

2. The report of the Bombay Chamber of Commerce, - received with your letter under reply, is herewith returned.

I have the honor to be,
Sir,
Your most obedient servant,

M. A. Narayana Iyengar
Commissioner of Stamps .

NSN.15/3/20.

15/3/20.

WD 02785—GPB— 79,000—25-2-17—S.

24900 191

From

The Commissioner of Excise
in Mysore, Bangalore

To

The Secretary to the Government of
H.H. the Maharaja of Mysore.
Rev. Dept.
Bangalore.

Dated

Despatched 16th March '20.

Received 17 MAR 1920

General No. 686

No.

Enclosure No. One Book (Sent separately in a packet)

Intimating that he is of opinion that a Notification similar to that of Government of India Notification may issue by our Government as well.

4

25/3

G. R. S. VI—G/32]

SUBJECT Re remission of stamp duty payable in respect of articles chargeable under article 38 of Schedule I of the Mysore Stamp Regn II of 1900

Diary No. of letter replied to D2188

Section Stamps
File No. 16 : 19
Serial No. 5

GENERAL AND REVENUE SECRETARIAT
( )
, the 191

No. Confidential D11294
27.3.20

Date of issue 27.3.20

To In exercise of the powers conferred by section (9) clause (a) of the Mysore Stamp Regulation II of 1900 as amended by Regulation II of 1908 and IV of 1916 the Government of His Highness the Maharajah of Mysore are pleased to remit the duty

Signed by Sir B. Ramakrishna

chargeable under article
38 of Schedule I to the
said Regulation on an
unattested instrument evidencing
an agreement relating to the
hypothecation of moveable
property where such hypothecation
has been made by way of security
for the repayment of money
advanced or to be advanced
by way of loan or an existing
or future debt.

List of enclosures.

By order,

9.1.20

8/1/20 Secy to Govt

Revenue

To Dr Campbell. My Lord Gazettee
for publication in Part II of the Gazette
with the Rules. Kindly supply 25 copies of the
Notification to the Secretariat 200 copies to the Council
of Ministers.

8/1/20

8/1/20

WD 1741—GPB—1000—20-12-19

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

No R 11295 D 27.3.20

Copy of the above is forwarded to the Commissioner of Stamps for information.

By order

for Secy to Govt
Rev dept

No R 11296 D 27.3.20

Copy of the above is forwarded to Mr W. C. Rose Esquire, Chairman, Mysore Chamber of Commerce, Bangalore with reference to his letter No 6378-25-H.C.

The printed Report of the Bombay Chamber of Commerce for 1918 received with his letter of reference is herewith returned, with thanks.

for Secy to
Govt Revenue
dept

8/11/20